ABSTRACT OF THE DISCLOSURE

A construction material such as an insulating roofing material is prepared by slitting a sheet of flexible material, such as cardboard, plastic, or metal foil, to provide discontinuous slits in spaced apart parallel lines, and then stretching the slitted sheet to produce a three-dimensional cellular configuration. The cells thereof are then filled with melted tar and aggregate, such as sand, and then cooled to provide a layer of construction material.